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April 13, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

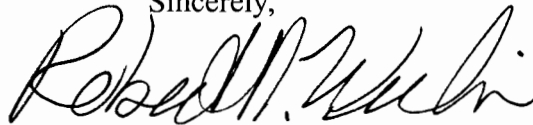
Re: D.T.E. 04-114, Cambridge Electric Light Company and Commonwealth
Electric Company – 2004 Reconciliation Filing

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses to the Information Requests set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert N. Werlin", written in a cursive style.

Robert N. Werlin

Enclosures

cc: Service List

Responses to Information Requests

Information Request AG-1-14 (Bulk Attachments)

Information Request AG-1-15

Information Request AG-3-3

Information Request AG-3-6

Information Request AG-3-8

Information Request DTE-2-5

Information Request AG-1-14

Please provide copies of all Default Service bills for 2002, 2003 and 2004 annotated to indicate the date and amount paid. Include a summary of each month's invoiced amount that totals to the amount appearing on Exhibits CAM-JFL-7 (Supp), COM-JFL-7 (Supp)(for 2002 and 2003), CAM-CLV-7 (Supp.) and COM-CLV-7 (Supp) (for 2004). Include a schedule showing the monthly amounts by customer class and pricing zone with the associated billed quantities. If the billed quantities are different than the quantities sold to the Companies' customers, please provide the corresponding monthly customer sales by class.

Response

Please refer to Attachment AG-1-14(a) **[BULK ATTACHMENT]** for a copy of the response to Settlement Information Request AG-1-6 which provides the Default Service invoices for 2002. These documents were previously provided to the Attorney General during his review in D.T.E. 02-80B, which resulted in a settlement agreement that was approved by the Department. The Attorney General and the Companies have agreed not to request confidential treatment of this attachment.

Please refer to Attachment AG-1-14(b) **[BULK ATTACHMENT]** for copies of the 2003 Default Service invoices supporting the data referenced in Exhibit CAM-JFL-5 (Supp), page 1, line 3 in D.T.E. 03-118.

Please refer to Attachment AG-1-14(c) **[BULK ATTACHMENT]** for copies of the 2003 Default Service invoices supporting the data referenced in Exhibit COM-JFL-5 (Supp), page 1, line 3 in D.T.E. 03-118.

Please refer to Attachment AG-1-14(d) **[BULK ATTACHMENT]** for copies of the 2004 Default Service invoices supporting the data referenced in Exhibit CAM-CLV-5 (Supp), page 1, line 3 in D.T.E. 04-114.

Please refer to Attachment AG-1-14(e) **[BULK ATTACHMENT]** for copies of the 2004 Default Service invoices supporting the data referenced in Exhibit COM-CLV-5 (Supp), page 1, line 3 in D.T.E. 04-114.

Please refer to Attachment AG-1-14(f) for workpapers that reconcile the invoices for 2003 in Attachment AG-1-14(b) to the data referenced in Exhibit CAM-JFL-5 (Supp), page 1, line 3 in D.T.E. 03-118.

Please refer to Attachment AG-1-14(g) for workpapers that reconcile the invoices for 2003 in Attachment AG-1-14(c) to the data referenced in Exhibit COM-JFL-5 (Supp), page 1, line 3 in D.T.E. 03-118.

Please refer to Attachment AG-1-14(h) for workpapers that reconcile the invoices for 2004 in Attachment AG-1-14(d) to the data referenced in Exhibit CAM-CLV-5 (Supp), page 1, line 3 in D.T.E. 04-114.

Please refer to Attachment AG-1-14(i) for workpapers that reconcile the invoices for 2004 in Attachment AG-1-14(e) to the data referenced in Exhibit COM-CLV-5 (Supp), page 1, line 3 in D.T.E. 04-114.

The Companies do not prepare summaries and schedules that record and reconcile purchases and sales by customer class. That process is performed as part of the daily and monthly reporting requirements for ISO-NE through which the Companies report load requirements, which then are used to as the basis of class-specific purchases from suppliers. The amounts that are initially booked each month for accounting purposes include both estimates of the current month and adjustment to actual for prior months, as final data become available. The Companies review amounts invoiced from suppliers by customer class and pricing zone to ensure proper billing. Each supplier invoice provides the level of detail necessary for review. The monthly expense that is recorded on the books for accounting purposes is done in total by Companies and not by customer class and pricing zone. The Companies presently do not have or need to have these amounts in the detail identified in the Information Request. Reconstruction of this process by manually reviewing and adjusting every bill from every supplier for a three-year period would be a burdensome and time-consuming process.

To illustrate what is involved, the Companies have prepared the requested schedules for the month of April 2003. In April 2003, NSTAR Electric booked estimates in total and not by customer class or pricing zone. The estimates were adjusted to actual amounts that were billed by the supplier early in May 2003 for April 2003. The billing was done by customer class and pricing zone because there are different loads and prices for each. The amounts billed by the supplier reflect values provided to ISO-NE through the Load Estimation process by customer class and pricing zone and initially are preliminary. These amounts are adjusted at a later time when final actual reconciled loads are determined and submitted to ISO-NE. For April 2003, the adjustments to actual reconciled loads by customer class and pricing zone were billed by the supplier in December 2003.

Attachment AG-1-14(j) shows how initial invoices during a month are adjusted to reflect actual data.

Please refer to Attachment AG-1-14(k) for a worksheet detailing the Default Service sales to customers by class for the years 2002 to 2004 for Cambridge and Commonwealth.

Information Request AG-1-15

Please provide, for each Company, the complete details supporting the default service deferral balances at December 31, 2003. The details should include the monthly differences between revenues and expenses by customer accounts. Explain adjustments in excess of \$5,000. Include the supporting monthly kWh for purchases and sales.

Response

Please refer to Attachment AG-1-15(a) for detail supporting the default service deferral balance at December 31, 2003 for Cambridge. Please note that this attachment is an expanded version of Exhibit CAM-JFL-5 (Supp) from D.T.E. 03-118.

Please refer to Attachment AG-1-15(b) for detail supporting the default service deferral balance at December 31, 2003 for Commonwealth. Please note that this attachment is an expanded version of Exhibit COM-JFL-5 (Supp) from D.T.E. 03-118.

Cambridge Electric Light Company
Monthly Default Service Deferral
\$ in Millions

Line	Description	Account	Dec-02	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	Total
1	Default Service Revenues [line 12]			\$ (1.745)	\$ (1.890)	\$ (1.779)	\$ (1.855)	\$ (2.105)	\$ (2.033)	\$ (2.731)	\$ (3.630)	\$ (3.186)	\$ (2.400)	\$ (2.220)	\$ (2.503)	\$ (28.077)
2	Default Service Adjustment Revenues [line 19]			(0.300)	(0.221)	(0.215)	(0.201)	(0.206)	(0.197)	(0.208)	(0.268)	(0.243)	(0.218)	(0.202)	(0.231)	(2.710)
3	Default Service Expense			2.210	1.825	1.845	1.814	2.037	2.233	5.254	2.229	2.513	2.149	2.028	2.395	28.532
4	Default Service Deferral (Over) / Under Recovery			0.165	(0.286)	(0.149)	(0.242)	(0.274)	0.003	2.315	(1.669)	(0.916)	(0.469)	(0.394)	(0.339)	(2.255)
5	Interest on Default Service Deferral Balance [Note]			0.013	0.013	0.012	0.012	0.011	0.011	0.014	0.014	0.012	0.010	0.009	0.008	0.139
6	Default Service (Over) / Under Ending Balance		\$ 5.727	\$ 5.905	\$ 5.632	\$ 5.495	\$ 5.265	\$ 5.002	\$ 5.016	\$ 7.345	\$ 5.690	\$ 4.786	\$ 4.327	\$ 3.942	\$ 3.611	
7	Default Service Revenues Detail															
8	Residential	440180		\$ 0.371	\$ 0.390	\$ 0.383	\$ 0.324	\$ 0.299	\$ 0.283	\$ 0.440	\$ 0.575	\$ 0.530	\$ 0.410	\$ 0.430	\$ 0.494	\$ 4.929
9	Commercial	442480		1.357	1.448	1.377	1.508	1.786	1.743	2.285	3.030	2.624	1.999	1.793	1.987	22.937
10	Industrial	442490		0.016	0.051	0.018	0.022	0.020	0.006	0.006	0.024	0.032	(0.010)	(0.003)	0.021	0.203
11	Street Light	444100		0.001	0.001	0.001	0.001	-	0.001	-	0.001	-	0.001	-	0.001	0.008
12	Total			\$ 1.745	\$ 1.890	\$ 1.779	\$ 1.855	\$ 2.105	\$ 2.033	\$ 2.731	\$ 3.630	\$ 3.186	\$ 2.400	\$ 2.220	\$ 2.503	\$ 28.077
13	Default Service GWH Sales			33.175	37.994	36.892	39.518	43.696	41.545	47.623	55.143	49.506	38.672	36.089	40.630	500.483
14	Default Service Adjustment Revenues Detail															
15	Residential	440175		\$ 0.036	\$ 0.030	\$ 0.028	\$ 0.024	\$ 0.022	\$ 0.020	\$ 0.023	\$ 0.033	\$ 0.031	\$ 0.023	\$ 0.023	\$ 0.027	\$ 0.320
16	Commercial	442455		0.256	0.184	0.181	0.171	0.178	0.172	0.180	0.230	0.206	0.189	0.175	0.197	2.319
17	Industrial	442465		0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.005	0.005	0.003	0.004	0.056
18	Street Light	444075		0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.003	0.015
19	Total			\$ 0.300	\$ 0.221	\$ 0.215	\$ 0.201	\$ 0.206	\$ 0.197	\$ 0.208	\$ 0.268	\$ 0.243	\$ 0.218	\$ 0.202	\$ 0.231	\$ 2.710
20	Total GWH Sales			134.445	137.265	134.885	127.287	127.043	122.710	132.922	164.794	152.079	135.806	131.574	145.242	1,646.052
Note																
Interest = [Prior Month Line 6 + [Current Month Line 4 * 0.5]] * Annual Interest Rate / 12 months																
Annual Interest Rate				2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	
GWH Sales																
Standard Offer GWH Sales				84.792	83.393	81.479	76.898	73.941	71.203	75.028	96.324	86.293	81.139	76.486	79.420	966.396
Default Service GWH Sales				33.175	37.994	36.892	39.518	43.696	41.545	47.623	55.143	49.506	38.672	36.089	40.630	500.483
Competitive Supplier GWH Sales				16.478	15.878	16.514	10.871	9.406	9.962	10.271	13.327	16.280	15.995	18.999	25.192	179.173
Total GWH Sales				134.445	137.265	134.885	127.287	127.043	122.710	132.922	164.794	152.079	135.806	131.574	145.242	1,646.052
Default Service Expense Detail																
Default Service load (GWH)				39.352	37.566	41.297	40.927	44.014	44.301	74.118	36.486	42.807	37.840	35.794	40.649	515.151
Market Price (\$/mwh)				56.16	48.58	44.68	44.32	46.28	50.41	70.89	61.09	58.71	56.79	56.66	58.92	
Default Service Expense				\$ 2.210	\$ 1.825	\$ 1.845	\$ 1.814	\$ 2.037	\$ 2.233	\$ 5.254	\$ 2.229	\$ 2.513	\$ 2.149	\$ 2.028	\$ 2.395	\$ 28.532

Commonwealth Electric Company
Monthly Default Service Deferral
\$ in Millions

Line	Description	Account	Dec-02	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	Total
1	Default Service Revenues [line 12]			\$ (2,391)	\$ (2,162)	\$ (2,293)	\$ (2,115)	\$ (2,649)	\$ (2,904)	\$ (3,904)	\$ (3,741)	\$ (3,951)	\$ (3,425)	\$ (3,307)	\$ (3,750)	\$ (36,592)
2	Default Service Adjustment Revenues [line 19]															
3	Default Service Expense			3,443	2,078	2,177	2,188	2,577	3,042	3,949	5,882	3,129	2,875	2,972	3,987	38,299
4	Default Service Deferral (Over) / Under Recovery			1,052	(0,084)	(0,116)	0,073	(0,072)	0,138	0,045	2,141	(0,822)	(0,550)	(0,335)	0,237	1,707
5	Interest on Default Service Deferral Balance [Note]			0,035	0,036	0,036	0,036	0,036	0,036	0,037	0,039	0,041	0,039	0,038	0,038	0,447
6	Default Service (Over) / Under Ending Balance			<u>\$ 15,423</u>	<u>\$ 16,462</u>	<u>\$ 16,382</u>	<u>\$ 16,491</u>	<u>\$ 16,455</u>	<u>\$ 16,629</u>	<u>\$ 16,711</u>	<u>\$ 18,891</u>	<u>\$ 18,110</u>	<u>\$ 17,599</u>	<u>\$ 17,302</u>	<u>\$ 17,577</u>	
7	Default Service Revenues Detail															
8	Residential	440180		\$ 1,189	\$ 1,011	\$ 1,063	\$ 0,834	\$ 0,806	\$ 1,253	\$ 1,799	\$ 1,572	\$ 1,534	\$ 1,760	\$ 1,801	\$ 2,129	\$ 16,751
9	Commercial	442480		0,970	0,865	0,974	0,936	1,133	1,063	1,394	1,649	1,634	1,283	1,206	1,318	14,425
10	Industrial	442490		0,231	0,285	0,251	0,340	0,706	0,584	0,706	0,514	0,777	0,378	0,289	0,293	5,354
11	Street Lighting	444100		0,001	0,001	0,005	0,005	0,004	0,004	0,005	0,006	0,006	0,004	0,011	0,010	0,082
12	Total Default Service Revenues			<u>\$ 2,391</u>	<u>\$ 2,162</u>	<u>\$ 2,293</u>	<u>\$ 2,115</u>	<u>\$ 2,649</u>	<u>\$ 2,904</u>	<u>\$ 3,904</u>	<u>\$ 3,741</u>	<u>\$ 3,951</u>	<u>\$ 3,425</u>	<u>\$ 3,307</u>	<u>\$ 3,750</u>	<u>\$ 36,592</u>
13	Default Service GWH Sales			<u>46,243</u>	<u>41,987</u>	<u>46,176</u>	<u>43,143</u>	<u>50,948</u>	<u>57,720</u>	<u>68,398</u>	<u>61,072</u>	<u>65,747</u>	<u>58,769</u>	<u>56,869</u>	<u>63,792</u>	<u>660,864</u>
14	Default Service Adjustment Revenues Detail															
15	Residential	440175		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Commercial	442455		-	-	-	-	-	-	-	-	-	-	-	-	-
17	Industrial	442465		-	-	-	-	-	-	-	-	-	-	-	-	-
18	Street Lighting	444075		-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Default Service Adjustment Revenues			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
20	Total GWH Sales			<u>375,936</u>	<u>359,498</u>	<u>348,147</u>	<u>299,041</u>	<u>301,237</u>	<u>311,968</u>	<u>385,330</u>	<u>412,468</u>	<u>412,149</u>	<u>325,776</u>	<u>310,255</u>	<u>340,144</u>	<u>4,181,949</u>
Note																
Interest = [Prior Month Line 6 + (Current Month Line 4 * 0.5)] * Annual Interest Rate / 12 months				2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%
Annual Interest Rate																
GWH Sales																
Standard Offer GWH Sales																
				242,708	229,118	223,913	191,559	183,713	185,304	232,508	265,966	251,623	190,916	170,725	197,706	2,585,759
Default Service GWH Sales				46,243	41,987	46,176	43,143	50,948	57,720	68,398	61,072	65,747	58,769	56,869	63,792	660,864
Competitive Supplier GWH Sales				86,985	88,393	78,058	64,339	66,576	68,944	84,424	85,430	94,779	76,091	82,661	78,646	955,328
Total GWH Sales				<u>375,936</u>	<u>359,498</u>	<u>348,147</u>	<u>299,041</u>	<u>301,237</u>	<u>311,968</u>	<u>385,330</u>	<u>412,468</u>	<u>412,149</u>	<u>325,776</u>	<u>310,255</u>	<u>340,144</u>	<u>4,181,949</u>
Default Service Expense Detail																
Default Service load (GWH)				49,343	42,998	48,818	49,736	56,604	61,129	61,716	88,169	60,501	60,436	60,767	75,625	715,842
Market Price (\$/mwh)				59.78	48.33	44.59	43.99	45.53	49.76	63.99	56.71	51.72	47.57	48.91	52.72	52.72
Default Service Expense				<u>\$ 3,443</u>	<u>\$ 2,078</u>	<u>\$ 2,177</u>	<u>\$ 2,188</u>	<u>\$ 2,577</u>	<u>\$ 3,042</u>	<u>\$ 3,949</u>	<u>\$ 5,882</u>	<u>\$ 3,129</u>	<u>\$ 2,875</u>	<u>\$ 2,972</u>	<u>\$ 3,987</u>	<u>\$ 38,299</u>

Information Request AG-3-3

Please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the “Mitigation Incentive Adjustment” shown on Exhibit CAM-CLV-1 (Supp), page 5, column C.

Response

Please refer to the response to Information Request AG-1-6.

Information Request AG-3-6

Please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the “Mitigation Incentive Adjustment” shown on Exhibit COM-CLV-1 (Supp), page 5, column C.

Response

Please refer to the response to Information Request AG-1-13.

NSTAR Electric
Department of Telecommunications and Energy
D.T.E. 04-114
Information Request: **AG-3-8**
April 13, 2005
Person Responsible: Christine L. Vaughan
Page 1 of 1

Information Request AG-3-8

Please provide the invoices and proof of payments associated with the Payments in Lieu of Property Taxes amount shown on Exhibit COM-CLV-2 (Supp), page 2.

Response

Please refer to the responses to Information Requests DTE-1-4 and AG-1-8.

Information Request DTE-2-5

Please refer to the Companies' responses to DTE-1-9 and DTE-1-10. Explain why the Seabrook generating station was not included in these responses.

Response

The Seabrook generating station was not included in the responses to Information Requests DTE-1-9 and DTE-1-10 because the Companies' power contract obligations with Canal Electric relating to Seabrook were terminated effective November 1, 2002, as a result of the sale by Canal of its minority interest in Seabrook to FPL Energy Seabrook, LLC. The Department approved the sale and power contract terminations in D.T.E. 02-34.